

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Wawasee Community School Corp (4345)**

<b>Wawasee Community School Corp (4345)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$10,445,042	\$10,439,916	\$10,584,924	\$10,638,766	0%	1%
Group Health Insurance (222)	\$1,932,099	\$2,373,399	\$2,195,302	\$1,421,751	-7%	-35%
Noncertified Salaries (120)	\$953,720	\$835,458	\$848,733	\$899,349	-1%	6%
Social Security-Certified Employee Retirement (212)	\$776,042	\$775,061	\$792,317	\$785,546	0%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$621,440	\$658,905	\$675,596	\$695,515	3%	3%
Operational Supplies (611)	\$294,439	\$241,663	\$288,968	\$336,001	3%	16%
Licensed Employees Temporary Salaries (135)	\$277,838	\$231,935	\$245,126	\$238,224	-4%	-3%
Purchased Professional and Technnical Instruction Services (311)	\$105,442	\$107,107	\$103,327	\$172,905	13%	67%
Equipment (730)	\$35,343	\$41,681	\$75,890	\$139,126	41%	83%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$143,516	\$129,376	\$127,896	\$120,468	-4%	-6%
Textbooks (630)	\$83,585	\$365,867	\$139,277	\$118,768	9%	-15%
Public Employees Retirement Fund (214)	\$53,020	\$60,440	\$72,553	\$88,063	14%	21%
Travel (580)	\$75,124	\$85,916	\$119,688	\$79,744	2%	-33%
Social Security-Noncertified Employee Retirement (211)	\$64,485	\$61,669	\$62,782	\$66,752	1%	6%
Group Life Insurance (221)	\$64,747	\$64,567	\$65,206	\$64,476	0%	-1%
Purchased Professional and Technnical Statistical Services (317)	\$34,125	\$33,786	\$36,555	\$32,235	-1%	-12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$28,171	\$30,333	\$31,148	\$30,344	2%	-3%
Other Purchased Professional and Technical Services (319)	\$19,084	\$23,567	\$24,320	\$27,772	10%	14%
Library Books (640)	\$30,342	\$4,931	\$35,646	\$23,216	-6%	-35%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$12,739	\$19,505	N/A	53%
Stipends (131)	\$0	\$538	\$5,266	\$14,376	N/A	173%
Other General Supplies (615, 660 to 689)	\$4,930	\$625	\$974	\$11,289	23%	> 500%
Technology Related Professional Development (748)	\$4,040	\$0	\$358	\$9,514	24%	> 500%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$4,879	\$4,534	\$5,123	\$6,423	7%	25%
Periodicals (650)	\$9,049	\$5,036	\$7,620	\$6,230	-9%	-18%
Printing and Binding (550)	\$2,663	\$1,476	\$1,126	\$3,191	5%	183%
Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$2,980	N/A	N/A
Gasoline and Lubricants (613)	\$2,069	\$859	\$3,029	\$2,828	8%	-7%
Computer Hardware (741)	\$998	\$479	\$1,974	\$2,688	28%	36%
Purchased Property Services; Rentals (440)	\$2,800	\$19,350	\$0	\$300	-43%	N/A
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$368	\$0	\$0	\$271	-7%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$4,450	\$5,284	\$0	\$45	-68%	N/A
Transfer Tuition to Private Sources (563)	\$6,560	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$0	\$0	\$3,147	\$0	N/A	-100%
Dues and Fees (810)	\$99	\$0	\$0	\$0	-100%	N/A

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<b>Wawasee Community School Corp (4345)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement Total</b>	<b>\$16,080,509</b>	<b>\$16,603,758</b>	<b>\$16,566,611</b>	<b>\$16,058,663</b>	<b>0%</b>	<b>-3%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$1,229,746	\$1,166,153	\$1,259,468	\$1,280,892	1%	2%
Noncertified Salaries (120)	\$646,277	\$637,910	\$655,972	\$704,532	2%	7%
Group Health Insurance (222)	\$41,941	\$30,699	\$24,367	\$324,566	67%	> 500%
Teacher Retirement Fund, After 7-1-95 (216)	\$106,082	\$97,154	\$106,168	\$109,564	1%	3%
Social Security-Certified Employee Retirement (212)	\$89,589	\$84,739	\$91,352	\$92,791	1%	2%
Public Employees Retirement Fund (214)	\$46,689	\$49,475	\$57,579	\$72,459	12%	26%
Purchased Professional and Technical Pupil Services (313)	\$97,286	\$65,163	\$37,215	\$61,770	-11%	66%
Social Security-Noncertified Employee Retirement (211)	\$44,884	\$43,194	\$43,929	\$48,820	2%	11%
Group Life Insurance (221)	\$16,696	\$17,699	\$16,138	\$17,167	1%	6%
Operational Supplies (611)	\$22,133	\$18,664	\$17,078	\$9,651	-19%	-43%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,900	\$7,277	\$7,489	\$7,500	2%	0%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,842	\$3,012	\$2,927	\$2,846	0%	-3%
Travel (580)	\$4,152	\$4,716	\$7,704	\$1,495	-23%	-81%
Printing and Binding (550)	\$1,181	\$1,275	\$695	\$810	-9%	17%
Other Purchased Professional and Technical Services (319)	\$83	\$478	\$552	\$379	46%	-31%
Other Employee Benefits (241 to 290)	\$1,310	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$3,207	\$9,424	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$2,360,998</b>	<b>\$2,237,033</b>	<b>\$2,328,633</b>	<b>\$2,735,241</b>	<b>4%</b>	<b>17%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$2,509,404	\$2,582,018	\$2,588,606	\$2,793,666	3%	8%
Heating and Cooling for Buildings - Gas (622)	\$742,107	\$871,978	\$678,771	\$926,305	6%	36%
Food Purchases (614)	\$547,380	\$573,919	\$593,456	\$584,893	2%	-1%
Group Health Insurance (222)	\$457,721	\$233,144	\$277,482	\$511,411	3%	84%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$293,303	\$450,239	\$375,877	\$440,264	11%	17%
Vehicles (731)	\$182,743	\$487,949	\$509,168	\$402,760	22%	-21%
Certified Salaries (110)	\$323,726	\$377,620	\$387,982	\$402,588	6%	4%
Gasoline and Lubricants (613)	\$280,910	\$357,752	\$349,626	\$360,311	6%	3%
Public Employees Retirement Fund (214)	\$175,977	\$194,036	\$229,725	\$284,945	13%	24%
Operational Supplies (611)	\$256,195	\$226,878	\$214,697	\$237,532	-2%	11%
Other Employee Benefits (241 to 290)	\$36,923	\$51,861	\$224,954	\$221,313	56%	-2%
Social Security-Noncertified Employee Retirement (211)	\$185,995	\$192,798	\$192,953	\$207,040	3%	7%
Purchased Property Services; Repairs and Maintenance Services (430)	\$109,890	\$94,886	\$167,623	\$166,237	11%	-1%

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Utility Services Water and Sewage (411)	\$143,282	\$134,679	\$130,835	\$133,294	-2%	2%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$174,317	\$140,142	\$152,690	\$122,961	-8%	-19%
Other General Supplies (615, 660 to 689)	\$59,256	\$66,335	\$73,353	\$83,259	9%	14%
Computer Hardware (741)	\$45,557	\$29,989	\$53,094	\$70,768	12%	33%
Purchased Professional and Technnical Board of Education Services (318)	\$50,931	\$49,746	\$45,196	\$48,075	-1%	6%
Printing and Binding (550)	\$3,480	\$6,310	\$34,360	\$39,923	84%	16%
Other Purchased Professional and Technical Services (319)	\$2,045	\$3,030	\$11,061	\$39,720	110%	259%
Pre-2008 object code - temporary salaries (header) (130)	\$74,078	\$54,972	\$50,503	\$37,099	-16%	-27%
Utility Services Removal of Refuse and Garbage (412)	\$29,759	\$25,268	\$30,186	\$27,367	-2%	-9%
Equipment (730)	\$10,731	\$17,616	\$65,600	\$25,840	25%	-61%
Travel (580)	\$21,597	\$19,228	\$17,381	\$25,638	4%	48%
Social Security-Certified Employee Retirement (212)	\$22,531	\$23,155	\$23,818	\$25,218	3%	6%
Group Life Insurance (221)	\$19,748	\$19,470	\$19,640	\$20,640	1%	5%
Tires and Repairs (612)	\$17,489	\$18,617	\$21,151	\$19,619	3%	-7%
Light and Power - Other than Heating and Cooling (625)	\$141,940	\$14,237	\$150,256	\$17,450	-41%	-88%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,050	\$14,394	\$14,309	\$14,313	0%	0%
Bank Service Charges (871)	\$8,677	\$9,318	\$18,420	\$10,075	4%	-45%
Telephone (531)	\$11,934	\$12,272	\$11,227	\$8,575	-8%	-24%
Advertising (540)	\$4,489	\$5,249	\$4,304	\$7,220	13%	68%
Purchased Professional and Technnical Pupil Services (313)	\$0	\$0	\$0	\$6,855	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,207	\$4,205	\$4,277	\$4,537	2%	6%
Dues and Fees (810)	\$4,200	\$4,200	\$4,200	\$4,460	2%	6%
Other Technology Hardware (746)	\$10,065	\$1,327	\$9,517	\$4,301	-19%	-55%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$3,663	N/A	N/A
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$3,000	N/A	N/A
Unemployment compensation (230)	\$34,131	\$33,399	\$19,023	\$2,743	-47%	-86%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,905	\$3,942	\$3,732	\$2,718	-9%	-27%
Transfer Tuition to Private Sources (563)	\$0	\$0	\$0	\$413	N/A	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$7,198	\$0	N/A	-100%
Distance Learning Equipment (742)	\$0	\$0	\$501	\$0	N/A	-100%
Purchased Services; Student Transportation Services (510)	\$0	\$795	\$4,115	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$0	\$0	\$1,804	\$0	N/A	-100%
<b>Overhead and Operational Total</b>	<b>\$7,014,672</b>	<b>\$7,406,972</b>	<b>\$7,772,672</b>	<b>\$8,349,009</b>	<b>4%</b>	<b>7%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$3,289,897	\$3,462,000	\$3,755,000	\$5,220,000	12%	39%

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Purchased Property Services; Construction Services (450)	\$3,256,852	\$2,302,270	\$2,018,794	\$1,919,812	-12%	-5%
Interest on Bonds or Notes (832)	\$1,806,056	\$1,796,810	\$1,625,761	\$1,473,054	-5%	-9%
Improvements Other Than Buildings (715)	\$1,868,758	\$1,237,979	\$931,983	\$1,215,980	-10%	30%
Purchased Property Services; Repairs and Maintenance Services (430)	\$353,923	\$462,710	\$401,058	\$469,191	7%	17%
Certified Salaries (110)	\$177,335	\$172,063	\$176,000	\$195,086	2%	11%
Equipment (730)	\$157,134	\$190,846	\$154,157	\$175,921	3%	14%
Noncertified Salaries (120)	\$128,251	\$136,426	\$122,989	\$129,890	0%	6%
Purchased Property Services; Rentals (440)	\$132,040	\$144,099	\$136,517	\$113,806	-4%	-17%
Licensed Employees Temporary Salaries (135)	\$90,966	\$90,422	\$91,313	\$101,101	3%	11%
Computer Hardware (741)	\$114,684	\$223,136	\$131,251	\$97,496	-4%	-26%
Telecommunications Equipment (745)	\$26,333	\$38,164	\$3,835	\$68,586	27%	> 500%
Connectivity (744)	\$18,094	\$44,768	\$46,680	\$44,700	25%	-4%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$5,744	\$15,353	\$6,588	\$25,419	45%	286%
Other Purchased Professional and Technical Services (319)	\$13,612	\$85,416	-\$452,221	\$24,474	16%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$14,570	\$17,108	\$17,706	\$23,182	12%	31%
Social Security-Certified Employee Retirement (212)	\$20,524	\$20,137	\$20,449	\$23,008	3%	13%
Dues and Fees (810)	\$1,550	\$5,524	\$3,910	\$18,530	86%	374%
Wireless Equipment (743)	\$11,332	\$2,786	\$11,396	\$14,688	7%	29%
Technology Related Professional Development (748)	\$36,200	\$21,817	\$36,925	\$14,646	-20%	-60%
Social Security-Noncertified Employee Retirement (211)	\$10,254	\$10,934	\$10,099	\$10,653	1%	5%
Nonlicensed Employees Temporary Salaries (136)	\$5,791	\$6,498	\$9,026	\$9,831	14%	9%
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$5,985	N/A	N/A
Other Technology Hardware (746)	\$3,405	\$12,234	\$21,960	\$5,265	12%	-76%
Operational Supplies (611)	\$1,562	\$1,511	\$5,399	\$3,839	25%	-29%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,699	\$2,904	\$2,876	\$2,329	-11%	-19%
Other General Supplies (615, 660 to 689)	\$13,850	\$500	\$2,000	\$1,964	-39%	-2%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$1,415	N/A	N/A
Public Employees Retirement Fund (214)	\$1,071	\$894	\$722	\$1,023	-1%	42%
Travel (580)	\$0	\$202	\$0	\$0	N/A	N/A
Postage and Postage Machine Rental (532)	\$215	\$78	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$11,563,702</b>	<b>\$10,505,587</b>	<b>\$9,292,175</b>	<b>\$11,410,877</b>	<b>0%</b>	<b>23%</b>
<b>Grand Total</b>	<b>\$37,019,882</b>	<b>\$36,753,350</b>	<b>\$35,960,091</b>	<b>\$38,553,790</b>	<b>1%</b>	<b>7%</b>